

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1-13. (Canceled)

14. (Previously presented) A light emitting device comprising:  
a semiconductor layer formed on a substrate of a semiconductor device;  
a ZnO transparent electrode formed on the semiconductor layer; and  
an Mg-doped ZnO film disposed on a light emission side of an outer surface of the ZnO transparent electrode that is opposite to the substrate,  
wherein the semiconductor layer comprises an n-type GaN system semiconductor layer formed on the substrate, an emission layer formed on the n-type GaN system semiconductor layer, and a p-type GaN system semiconductor layer formed on the emission layer.

15-26. (Canceled)